

House Amendment 8513

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1 1 Amend House File 2574 as follows:
1 2 #1. Page 2, by inserting after line 29 the
1 3 following:
1 4 ____. Section 423.3, subsections 2 and 37, as
1 5 enacted by 2003 Iowa Acts, First Extraordinary
1 6 Session, chapter 2, section 96, are amended to read as
1 7 follows:
1 8 2. The sales price of sales for resale of tangible
1 9 personal property or taxable services, or for resale
1 10 of tangible personal property in connection with the
1 11 furnishing of taxable services except for sales, other
1 12 than leases or rentals, which are sales, of machinery,
1 13 equipment, attachments, and replacement parts
1 14 specifically enumerated in subsection 37 and used in
1 15 the manner described in subsection 37.
1 16 37. The sales price of services on or connected
1 17 with new construction, reconstruction, alteration,
1 18 expansion, remodeling, or the services of a general
1 19 building contractor, architect, or engineer. The
1 20 exemption in this subsection also applies to the sales
1 21 price on the lease or rental of self-propelled
1 22 building equipment, self-constructed cranes, pile
1 23 drivers, structural concrete forms, regular and
1 24 motorized scaffolding, generators, or attachments
1 25 customarily drawn or attached to self-propelled
1 26 building equipment, self-constructed cranes, pile
1 27 drivers, structural concrete forms, regular and
1 28 motorized scaffolding, and generators, including
1 29 auxiliary attachments which improve the performance,
1 30 safety, operation, or efficiency of the equipment and
1 31 replacement parts and are directly and primarily used
1 32 by contractors, subcontractors, and builders for new
1 33 construction, reconstruction, alterations, expansion,
1 34 or remodeling of real property or structures.>
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1 38 KRAMER of Polk
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1 42 J. K. VAN FOSSEN of Scott
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1 46 GIPP of Winneshiek
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1 50 MURPHY of Dubuque
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2 4 HUSER of Polk
2 5 HF 2574.504 80
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